

ABSTRACT OF THE DISCLOSURE

LDD regions can be properly formed even when a gate insulation film is thin, and an impurity can be properly activated. After forming a gate electrode, an n-type impurity is implanted in a high density using a resist mask for etching the gate insulation film as a mask. A SiO_2 film is formed as a first interlayer insulation film, and activation is thereafter performed using a laser. By implanting the impurity with the resist mask for etching left in place, the problem of excessive implantation of the n-type impurity in the LDD regions can be avoided without adding a photolithographic process even when the gate insulation film is thin. The reflectivity of the high density impurity-implanted regions that are source and drain regions against laser light and the reflectivity of the LDD regions can be made substantially equal to each other by changing the thickness of the SiO_2 film that is the first layer insulation film depending on the thickness of the gate insulation film, which allows those regions to be activated simultaneously and sufficiently.